

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 19676
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

This case arises from a timely protest of a State Tax Commission staff decision adjusting the property tax reduction benefit for 2006. This matter was submitted for a decision based on the documents in the file. The State Tax Commission has reviewed the file and makes its decision based on the contents of that file.

All property within the jurisdiction of this state is subject to property tax. A property tax reduction benefit is available to certain qualifying individuals. The benefit is in the form of a payment (either total or partial) of the applicant's property tax on the dwelling he/she owns and occupies. The payment is funded by state sales tax. The amount of property tax reduction depends on income--the greater the income, the smaller the benefit.

[Redacted] (petitioner) filed an application for a property tax reduction benefit [Redacted] on April 18, 2006. The county accepted the application and forwarded it to the State Tax Commission for processing.

The staff sent the petitioner a notice advising her of the intent to deny her benefit because the date stamp on the application indicated it was received after the date allowed for filing an application. The petitioner protested the intended action, and her file was transferred to the Legal/Tax Policy Division for administrative review.

The time requirements for filing a claim for the property tax reduction benefit are defined in Idaho Code § 63-706(1):

**63-706. Time requirements for filing claim.** (1) Any claim for property tax reduction to be granted under the provisions of sections 63-701 through 63-710, Idaho Code, shall be filed in the office of the county assessor between January 1 and April 15 of each year. The county assessor shall examine each claim and determine whether it is in conformity with section 63-701, Idaho Code, and shall accordingly approve, modify or disapprove the claim in total at the time the application is received. Additionally, the county assessor shall notify the claimant, or the person or entity acting on behalf of the claimant, in writing by May 1 if his claim has been modified or has been disapproved. The notice of modification or disapproval shall declare that the claimant, or the person or entity acting on behalf of the claimant, may appeal the assessor's decision to the county board of equalization, and shall state the time and place that the county board of equalization shall meet for such purposes. (Emphasis added.)

Idaho Code § 63-706(1) is clear and unequivocal. The language in this section “shall be filed. . .” is not discretionary, but rather, it is mandatory that a claim for property tax reduction be filed with the county assessor between January 1 and April 15 of each year.

The law must be followed as written. If it is socially or economically unsound, the power to correct it is legislative, not within the powers of the State Tax Commission. John Hancock Mutual Life Insurance Co. v. Neill, 79 Idaho 385, 319 P.2d 195 (1957).

The petitioner must be denied the benefit for 2006.

WHEREFORE, the Intent to Deny Property Tax Reduction Benefit letter dated September 11, 2006, is hereby APPROVED, AFFIRMED, and MADE FINAL.

An explanation of the petitioner's right to appeal this decision is included with this decision.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2006.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 2006, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]  
[REDACTED]  
[REDACTED]

Receipt No.